

UNITED STATES DISTRICT COURT
FOR THE
DISTRICT OF VERMONT

Masjid Al-Tawheed, Inc.,	:	
Imam Ishmael Ali,	:	
Plaintiffs,	:	
	:	
v.	:	File No. 1:06-CV-138
	:	
Town of Putney, Anita	:	
Coomes, Jill Garland,	:	
Defendants.	:	

ORDER
(Paper 1)

The plaintiffs seek to file a complaint pertaining to their liability for taxes. Plaintiff Ishmael Ali has submitted an application to proceed *in forma pauperis*, supported by a financial affidavit that meets the requirements of 28 U.S.C. § 1915. The application to proceed *in forma pauperis* (Paper 1) is GRANTED. Ali may file, and the Clerk of Court shall accept, his complaint without prepayment of the required fees, and Ali shall not be required to pay the fees for service of the complaint. Service of process shall be effected by the U.S. Marshal Service. See Fed. R. Civ. P. 4(c)(2); 28 U.S.C. § 1915(d).

Plaintiff Masjid Al-Tawheed, Inc. has not paid the filing fee and is not currently represented by an attorney. A corporation may not proceed *pro se*, and must be represented by counsel. Jacobs v. Patent Enforcement Fund, Inc., 230 F.3d 565, 569 (2d Cir. 2000); Local Rule 83.3(b). Furthermore, a corporation may not proceed *in forma pauperis*. See Arch

Assoc. v. HuAmerica Int'l, Inc., 1993 WL 452599, at *1 - *2 (S.D.N.Y. Nov. 1, 1993); Sears Roebuck & Co. v. C.W. Sears Real Estate, 686 F. Supp. 385, 387 (N.D.N.Y.), aff'd, 865 F.2d 22 (2d Cir. 1988); FDM Mfg. Co., Inc. v. Scottsdale, Ins. Co., 855 F.2d 213, 214-15 (5th Cir. 1988). Accordingly, an attorney must enter an appearance on behalf of Masjid Al-Tawheed, Inc., and Masjid Al-Tawheed, Inc. must pay the filing fee within 30 days of the date of this Order. Failure to comply with this Order may result in the dismissal of Masjid Al-Tawheed, Inc. without prejudice.

SO ORDERED.

Dated at Brattleboro, in the District of Vermont, this 18th day of July, 2006.

/s/ J. Garvan Murtha
J. Garvan Murtha
United States District Judge